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**TAX:** Ad Valorem  
**ISSUE:** Additional \$25,000 Homestead Exemption  
**BILL NUMBER(S):** HJR 1603  
**SPONSOR(S):** Representative Kottkamp  
**MONTH/YEAR COLLECTION IMPACT BEGINS:** January 4, 2005  
**DATE OF ANALYSIS:** April 8, 2004  
**SECTION 1: NARRATIVE**

**a. Current Law:** The basic homestead exemption is \$25,000.

**b. Proposed Change:** Amends s. 6, Art. VII. Increases the basic homestead exemption from \$25,000 to \$50,000.

**SECTION 2: DESCRIPTION OF DATA & SOURCES**

2003 Homestead exempt values, homestead exempt parcels with taxable value, and total county millage rates from DOR Property Tax Administration.

Parcel count by just value category from U.S. Bureau of the Census, Census 2000.

**SECTION 3: ASSUMPTIONS & RATIONALE**

Difference between just value and assessed value will offset increase in property values since 2000.

Average property value in each value category is approximated by the mid-range of the category.

Growth occurs at 2% per year.

**SECTION 4: METHODOLOGY**

Census 2000 data on owner-occupied housing by value category (less than \$10,000, \$10,000-\$14,999, etc.) was used to determine the percent of homesteads valued between \$25,000 and \$50,000. This percentage was applied to the 2003 number of homesteads not totally exempt by county to determine the number of homesteads that will receive less than the full \$25,000 exemption. The value of these homesteads was estimated using the weighted average of owner-occupied housing for those valued between \$25,000 and \$50,000. The amount of the \$25,000 exemption these homesteads will not receive was calculated and deducted from the product of the number of homesteads with taxable value and \$25,000.

**SECTION 5: IMPACT SUMMARY (DETAILS ATTACHED)**

State Impact—All Funds	FY 2004-05 Annualized	FY 2004-05 Cash	FY 2005-06 Cash
High			
Middle	(\$1,940.2) Million		
Low			

Consensus Estimate: Adopted: 4 / 16 / 04	FY 2004-05 Annualized	FY 2004-05 Cash	FY 2005-06 Cash
General Revenue			
Total State Impact			
Total Local Impact	(Indeterminate)	0	0
Total Impact	(Indeterminate)	0	0

HB1603

Additional \$25,000 Homestead Exemption

County	Constitutional Homestead Exemption	Number of homestead exempt parcels with taxable value	% of owner- occupied properties valued at <\$50k	Number of hx properties valued at less than \$50k	Average value of hx property valued \$25k - \$50k	Total County Millage	Value of additional \$25k exemption
ALACHUA	\$1,142,901,300	44,242	9.7%	4,302	\$39,795	21.6797	\$23,027,189
BAKER	\$124,435,002	4,323	16.3%	705	\$36,954	20.2863	\$2,005,901
BAY	\$897,417,494	33,570	8.9%	2,993	\$39,126	16.7652	\$13,524,640
BRADFORD	\$142,254,720	4,798	20.1%	966	\$37,157	19.1193	\$2,056,207
BREVARD	\$3,573,981,940	141,081	6.1%	8,604	\$41,849	18.0367	\$62,350,972
BROWARD	\$10,340,582,820	396,190	1.9%	6,062	\$40,441	16.3026	\$160,328,419
CALHOUN	\$69,614,361	2,006	24.8%	498	\$37,971	16.6640	\$735,949
CHARLOTTE	\$1,222,043,815	47,974	6.7%	3,220	\$41,562	16.0602	\$18,825,382
CITRUS	\$1,092,025,165	39,949	14.6%	5,820	\$40,469	19.3643	\$18,265,360
CLAY	\$1,022,710,617	38,258	3.4%	1,327	\$38,803	17.9466	\$17,347,121
COLLIER	\$1,740,674,057	68,289	1.0%	696	\$40,058	19.8175	\$33,693,760
COLUMBIA	\$331,596,082	11,451	19.3%	2,206	\$38,833	19.2444	\$3,035,953
DADE	\$10,397,200,516	406,564	2.2%	9,003	\$40,394	16.4895	\$166,174,935
DESOTO	\$144,498,987	5,228	22.7%	1,187	\$38,159	16.9590	\$1,978,107
DIXIE	\$83,312,636	2,152	25.5%	549	\$38,333	19.2214	\$911,070
DUVAL	\$4,606,221,638	175,919	10.2%	17,891	\$39,823	32.7385	\$138,023,211
ESCAMBIA	\$1,714,126,421	62,520	13.8%	8,607	\$39,053	17.6930	\$25,987,372
FLAGLER	\$489,118,676	19,214	1.3%	257	\$38,570	14.9633	\$7,143,746
FRANKLIN	\$75,543,824	2,564	14.5%	371	\$36,120	21.1130	\$1,244,641
GADSDEN	\$238,564,861	8,230	23.6%	1,942	\$37,098	18.6990	\$3,378,791
GILCHRIST	\$95,739,507	3,319	21.5%	713	\$39,380	18.9924	\$1,432,169
GLADES	\$37,597,746	2,049	20.1%	412	\$38,724	24.2183	\$1,128,113
GULF	\$86,293,809	2,909	18.7%	544	\$37,165	15.4476	\$1,015,480
HAMILTON	\$58,184,113	1,850	30.8%	573	\$35,377	18.9374	\$721,202
HARDEE	\$113,025,993	3,876	32.4%	1,255	\$38,439	18.3430	\$1,511,316
HENDRY	\$148,766,920	5,305	18.6%	985	\$40,608	25.0483	\$3,090,296
HERNANDO	\$1,141,763,266	44,020	9.4%	4,134	\$41,020	19.0034	\$20,207,732
HIGHLANDS	\$390,741,476	21,489	16.6%	3,367	\$39,512	19.0510	\$9,522,037
HILLSBOROUGH	\$4,094,526,192	239,721	6.8%	16,249	\$40,168	21.5850	\$125,794,294
HOLMES	\$195,428,529	3,349	29.2%	978	\$37,131	18.3880	\$1,308,087
INDIAN RIVER	\$824,986,673	32,104	5.5%	1,754	\$40,421	14.6957	\$11,547,936
JACKSON	\$239,111,717	8,181	23.9%	1,958	\$36,492	16.1819	\$2,881,512
JEFFERSON	\$81,306,724	2,813	19.1%	538	\$35,889	19.2454	\$1,207,224
LAFAYETTE	\$36,774,391	1,117	24.3%	279	\$37,016	18.7466	\$469,664
LAKE	\$1,678,354,981	64,698	7.1%	4,398	\$39,929	17.6490	\$27,780,008
LEE	\$1,188,278,109	125,348	4.9%	6,138	\$40,826	17.3903	\$34,360,827
LEON	\$1,285,165,226	50,080	4.6%	2,311	\$38,433	17.8420	\$21,861,229
LEVY	\$260,009,343	8,876	19.0%	1,687	\$39,393	22.2254	\$4,534,147
LIBERTY	\$30,121,229	842	22.8%	192	\$36,230	17.2560	\$317,698
MADISON	\$6,881,925	1,386	11.3%	1,614	\$38,883	19.1104	\$1,288,880
MANATEE	\$1,772,890,131	68,812	3.2%	2,208	\$41,409	24.2883	\$41,902,885
MARION	\$1,973,154,367	74,080	12.0%	8,912	\$40,884	24.1807	\$46,341,615
MARTIN	\$1,012,225,098	39,762	2.3%	906	\$40,269	15.1210	\$14,897,772
MONROE	\$437,592,162	17,416	0.4%	74	\$44,000	9.3069	\$4,048,087
NASSAU	\$420,576,745	16,201	6.1%	987	\$37,915	17.3629	\$6,825,300
OKALOOSA	\$1,035,584,751	40,248	5.2%	2,113	\$39,473	22.0040	\$21,648,879
OKECHOBEE	\$87,181,980	7,093	14.3%	1,011	\$40,299	18.3718	\$3,077,489
ORANGE	\$4,782,308,490	190,787	2.5%	5,337	\$41,323	18.5203	\$73,281,308
OSCEOLA	\$997,773,374	38,755	3.0%	1,153	\$41,527	16.4515	\$15,778,669
PALM BEACH	\$8,107,963,163	316,519	3.1%	9,698	\$40,027	26.2823	\$205,429,354
PASCO	\$2,789,971,306	107,592	15.7%	16,848	\$41,685	20.6670	\$52,695,007
PINELLAS	\$3,379,913,900	249,639	7.0%	17,353	\$40,476	30.4876	\$183,112,384
POLK	\$2,842,681,197	108,099	13.8%	14,965	\$39,967	17.0610	\$43,543,314
PUTNAM	\$478,920,100	15,849	24.6%	3,899	\$38,580	19.4194	\$8,829,752
ST. JOHNS	\$970,796,357	37,735	2.7%	1,022	\$38,146	16.6457	\$15,501,492
ST. LUCIE	\$1,389,542,378	54,724	7.1%	3,870	\$41,213	20.6671	\$27,571,953
SANTA ROSA	\$75,094,703	33,568	7.1%	2,390	\$39,234	16.3570	\$13,305,978
SARASOTA	\$2,671,405,618	106,328	2.4%	2,514	\$41,464	14.4158	\$38,010,782
SEMINOLE	\$2,385,795,216	94,862	2.3%	2,165	\$40,458	14.3879	\$33,824,463
SUMTER	\$37,528,893	15,353	10.0%	1,530	\$38,436	18.3780	\$6,729,632
SUWANNEE	\$228,390,776	7,762	25.0%	1,938	\$38,233	19.0694	\$3,265,442
TAYLOR	\$114,676,351	3,727	23.5%	877	\$36,565	16.6054	\$1,351,559
UNION	\$47,974,856	1,547	18.6%	288	\$38,970	19.3904	\$688,224
VOLUSIA	\$1,142,458,402	124,533	7.4%	9,271	\$41,200	25.4178	\$77,072,869
WAKULLA	\$48,284,980	5,316	7.8%	414	\$38,897	19.4160	\$2,491,173
WALTON	\$285,118,233	9,867	14.7%	1,453	\$37,171	13.3155	\$3,036,317
WASHINGTON	\$131,317,421	4,296	21.7%	934	\$38,508	18.9140	\$1,828,420
STATEWIDE	101,713,509,740	3,932,751					\$1,940,237,837

FY 2006-07

\$2,018,623,445

FY 2007-08

\$2,058,995,914

# BOARD OF COUNTY COMMISSIONERS

## MEMORANDUM

**DATE:** July 9, 2004  
**TO:** Commissioner Bob Rackleff  
**FROM:** Alan Rosenzweig, Director, Office of Management and Budget  
**SUBJECT:** Request for Information Regarding Proposed Constitutional Amendment  
Doubling the Homestead Exemption

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In response to your recent request for information, attached please find the following:

- An e-mail discussing the fiscal impact of the proposed constitutional amendment doubling the homestead exemption.
- A summary of countywide property tax supported programs

Please advise if you require any additional information at this time.

AR/ar

cc: The Honorable Chairman and Members of the Board  
Parwez Alam, County Administrator

Encl: April 28<sup>th</sup> e-mail from the County Administrator to the Board  
Countywide Property Tax Supported Programs Schedule

"Safety is No Accident"

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**From:** Parwez Alam  
**To:** Rosenzweig, Alan  
**Date:** Wed, Apr 28, 2004 1:29 PM  
**Subject:** Re: Proposed Constitutional Amendment Doubling Homestead Exemption

Thanks Alan. I am sending a copy to BCC.

Parwez Alam, County Administrator  
Courthouse, Tallahassee, FL 32301  
(850) 488 9962  
parwez@mail.co.leon.fl.us

>>> Alan Rosenzweig 4/27/2004 7:14:17 AM >>>  
PA,

The proposed constitutional amendment doubling the homestead exemption from \$25,000 to \$50,000 would result in approximately \$11.3 million in less ad valorem taxes for the County. This amount does not take into consideration the impact to the City or School Board. This equates to approximately 1.13 mills in Countywide revenue. The impact to the EMS MSTU would be close to \$675,000. The following is a link to the web site for the proposed amendment.

<http://www.mypropertytaxcut.com/index.asp>

Alan

**CC:** BOCC; Long, Vince

# Countywide Property Tax Supported Programs

Program Description	FY 2005 Tentative Budget
<b>Board of County Commissioners</b>	
County Commission	1,211,695
County Administration	454,387
County Attorney	2,225,589
Office of Management & Budget	684,678
Intergovernmental Affairs	767,079
Library Services	5,695,619
Veteran Services	181,407
Volunteer Center	178,133
Cooperative Extension	470,433
Health Department	317,984
Medical Examiner	250,000
Human Services	2,553,399
Housing Services	301,300
Planning Department	930,291
Management Services - Support Services	291,383
County Court Probation	837,358
Pretrial Release	494,643
Facilities Management	4,969,636
Human Resources	790,519
Management Information	5,735,815
Minority/Women Business	131,110
Purchasing	433,957
Mosquito Control	620,776
<b>TOTAL BOCC</b>	<b>30,527,191</b>

<b>Non-Operating</b>	
Youth Sports Team	5,000
Non-Operating General Fund	725,600
Community Center Utility Payments	15,914
Line Item Funding	1,619,312
Summer Youth Employment	75,000
Reserves - Contingency, Salary, Article V	1,333,563
<b>Non-Operating</b>	<b>3,774,389</b>
<b>Capital Improvement Program</b>	<b>1,821,537</b>

Program Description	FY 2005 Tentative Budget
<b>Constitutional</b>	
Clerk of the Circuit Court	1,569,962
Property Appraiser	3,935,173
Sheriff	48,079,845
Supervisor of Elections	1,836,949
Tax Collector	3,463,330
<b>Total Constitutional</b>	<b>58,885,259</b>
<b>Judicial</b>	
Court Administration	163,192
State Attorney	86,440
Public Defender	84,911
Guardian Ad Litem	20,155
<b>Total Judicial</b>	<b>354,698</b>
<b>Debt Service</b>	<b>1,950,824</b>
<b>Other Payments</b>	
Tax Deed Applications	22,500
TIF Payments	728,740
Juvenile Detention Payment	1,407,906
Risk Allocations	1,045,559
<b>Total Other Payments</b>	<b>3,204,705</b>

<b>Summary</b>		
Board of County Commissioners	30,527,191	30.4%
Non-Operating	3,774,389	3.8%
Capital Improvement Program	1,821,537	1.8%
Constitutional	58,885,259	58.6%
Judiciary	354,698	0.4%
Debt Service	1,950,824	1.9%
Other Payments	3,204,705	3.2%
<b>Total</b>	<b>100,518,603</b>	<b>100.0%</b>

**Notes:**

- 1) Data reflects the tentative FY05 budget for those programs and other expenditures that receive funding through property taxes.
- 2) Does not include EMS and the Primary Healthcare Program which are both partially funded through Countywide MSTUs.
- 3) Capital Improvement and Debt Service only reflects those payments supported through transfers from either the General Fund or Fine and Forfeiture Fund; funds in which countywide property tax revenues are deposited.